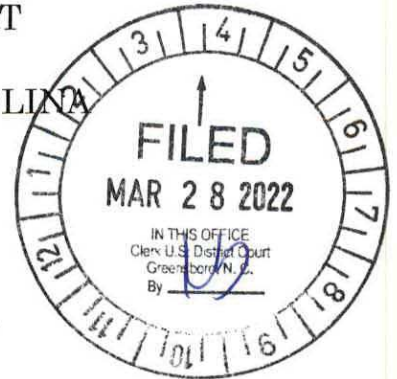


IN THE UNITED STATES DISTRICT COURT  
FOR THE MIDDLE DISTRICT OF NORTH CAROLINA



UNITED STATES OF AMERICA :  
 :  
v. : 1:22CR 81 -1  
 :  
SANTA MARIA MCKIBBINS :

The Grand Jury charges:

INTRODUCTORY ALLEGATIONS

At all times relevant to this Indictment:

1. SANTA MARIA MCKIBBINS was a resident of Durham County, North Carolina, within the Middle District of North Carolina.
2. Santa M McKibbins DDS PA, also known as McKibbins Family Dentistry, was a dental practice run by SANTA MARIA MCKIBBINS, and located in Durham, North Carolina, which was within the Middle District of North Carolina. The business was operated as an S corporation, in which SANTA MARIA MCKIBBINS owned a majority share.
3. The Internal Revenue Service ("IRS") was an agency of the United States Department of the Treasury responsible for enforcing and administering the tax laws, and collecting taxes owed to the United States.

## COUNT ONE

4. The Introductory Allegations in paragraphs 1-3 of this Indictment are realleged and incorporated by reference as though fully set forth herein.

5. On or about April 12, 2016, in the Middle District of North Carolina, SANTA MARIA MCKIBBINS did willfully make and subscribe a false 2015 Individual Income Tax Return, IRS Form 1040, which was verified by a written declaration that it was made under the penalties of perjury. SANTA MARIA MCKIBBINS did not believe the return, which was filed with the IRS, to be true and correct as to every material matter, in that, as she well knew, the returns included the following false items, among others: (1) underreported total income from S corporations on Line 17; (2) underreported total income from Santa M McKibbins DDS PA Schedule E, Line 41; and (3) underreported total income on Line 22.

In violation of Title 26, United States Code, Section 7206(1).

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## COUNT TWO

6. The Introductory Allegations in paragraphs 1-3 of this Indictment are realleged and incorporated by reference as though fully set forth herein.

7. On or about April 13, 2017, in the Middle District of North Carolina, SANTA MARIA MCKIBBINS did willfully make and subscribe a

false 2016 Individual Income Tax Return, IRS Form 1040, which was verified by a written declaration that it was made under the penalties of perjury. SANTA MARIA MCKIBBINS did not believe the return, which was filed with the IRS, to be true and correct as to every material matter, in that, as she well knew, the returns included the following false items, among others: (1) underreported total income from S corporations on Line 17; (2) underreported total income from Santa M McKibbins DDS PA Schedule E, Line 41; and (3) underreported total income on Line 22.

In violation of Title 26, United States Code, Section 7206(1).

### COUNT THREE

8. The Introductory Allegations in paragraphs 1-3 of this Indictment are realleged and incorporated by reference as though fully set forth herein.

9. On or about April 5, 2018, in the Middle District of North Carolina, SANTA MARIA MCKIBBINS did willfully make and subscribe a false 2017 Individual Income Tax Return, IRS Form 1040, which was verified by a written declaration that it was made under the penalties of perjury. SANTA MARIA MCKIBBINS did not believe the return, which was filed with the IRS, to be true and correct as to every material matter, in that, as she well knew, the returns included the following false items, among others: (1) underreported

total income from S corporations on Line 17; (2) underreported total income from Santa M McKibbins DDS PA Schedule E, Line 41; and (3) underreported total income on Line 22.

In violation of Title 26, United States Code, Section 7206(1).

#### COUNT FOUR

10. The Introductory Allegations in paragraphs 1-3 of this Indictment are realleged and incorporated by reference as though fully set forth herein.

11. On or about March 1, 2019, in the Middle District of North Carolina, SANTA MARIA MCKIBBINS did willfully make and subscribe a false 2018 Individual Income Tax Return, IRS Form 1040, which was verified by a written declaration that it was made under the penalties of perjury. SANTA MARIA MCKIBBINS did not believe the return, which was filed with the IRS, to be true and correct as to every material matter, in that, as she well knew, the returns included the following false items, among others:

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(1) underreported total income on Line 6; (2) underreported total income from Santa M McKibbins DDS PA Schedule E, Line 41; and (3) underreported taxable income on Line 10.

In violation of Title 26, United States Code, Section 7206(1).

Dated: March 28, 2022

SANDRA J. HAIRSTON  
United States Attorney



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BY: TANNER L. KROEGER  
Assistant United States Attorney



A TRUE BILL:



FOREPERSON